	#/91	1991 nc	#/92	Name	New	1992 note	1991	1992
CHANGE IN FUND BALANCE							-38,670.20	-61,159.00
GRAND TOTAL INCOME	50000		50000	X		Roll-up item on G/L -- no direct entries	718,238.08	720,561.00
TOTAL PRODUCT INCOME	50100		50100	X		Roll-up	710,755.58	*717,061.00*
Subscriptions Earned Income			??		X	Make this a roll-up	414,679.75	452,161.00
Total Change in Sub Liability		Not in	54899	X		Figure monthly from MacSUB	56,300.70	-48,000.00
Sales - Total All Subs	50200	...less	50200	X		Reduced monthly (per MacSUB) for Sales Tax & FC/AIR Postage	358,379.05	500,161.00
Sales - Total Newsstand			??		X	Make this a roll-up	176,133.32	176,000.00
Sales - Total Alt Newsstand			??		X	Make this a roll-up	101,381.43	101,000.00
Sales - Alt Newsstand Invoice	50800	Shows b	50800	X		Total of WER invoiced to AD's	101,381.43	101,000.00
Sales - Alt Newsstand Returns			50850		X	Total of returns from AD's	0.00	0.00
Sales - Total Warner Newsst	51000		51000	X		Shows what Warner pays us -- we let them do the accounting	74,751.89	75,000.00
Sales - Back Issues	50400		50400			Need to set Back Issues up on MacSUB	15,851.36	16,000.00
Sales - Books	52000		52000	X			22,295.79	22,000.00
Sales - Ancillary Prods	51200		51200	X			3,511.82	5,000.00
Sales - Unclassifieds	55400		55400	X			8,551.97	9,000.00
Sales - Mailing List	50600		50600				19,346.00	19,900.00
Total Individual Contribs			??		X	Make this a roll-up	14,424.81	15,000.00
Contribs - Supporting Subs	56000		56000	X		Other donations now split off from Supporting Subs (see 56001)	14,424.81	12,000.00
Contribs - Other Individuals	56001	Not in	56001	X		This # formerly "Contributions-Restoration"	0.00	3,000.00
Column Income	55200		55200	X			25,300.00	0.00
Post Hosties Income	51300					No longer needed after 1991	576.62	0.00
Sales - Reprint Rights			55300		X		0.00	0.00
Royalties - WER Misc	53010	Combine	53010	X			1,838.14	2,000.00
Royalties - Cybervideo	53046		53046	X			1,050.00	0.00
Total Income - HNH							7,196.00	0.00
Royalties - HNH	53042		53042	X			2,529.00	0.00
Production Pmts - HNH	54042		54042	X		Not needed for 1992	4,667.00	0.00
Total Income - Book XXX			??		X	Roll-up - Create when needed	0.00	0.00
TOTAL CORPORATE INCOME	55000		55000	X		Roll-up	7,482.50	*3,500.00*
Interest Income	56200		56200				6,050.50	2,000.00
Total Misc Income			??		X	Make this a roll-up	1,432.00	1,500.00
Sale of Assets	56400		56400				150.00	0.00
Other Misc Income	58000		58000	X			1,282.00	1,500.00
Contribs Corporate/In-Kind			56100		X		0.00	0.00

	#/91	1991 no	#/92	Name	New	1992 note	1991	1992
GRAND TOTAL EXPENSE							756,908.28	781,720.00
TOTAL PRODUCT EXPENSE	60000		60000	X		Roll-up	526,286.66	*517,330.00*
Sub Fulf Total Expense			60200	X		Make this a roll-up	33,094.58	29,620.00
Sub Fulf Direct Expense	60200	Bulk of	60210		X		12,040.25	4,000.00
Sub Fulf Postage (2nd Cl US)		Portion	60220		X		18,854.33	12,800.00
Sub Fulf Post (2nd Cl Int'l)		Portion	60230		X		0.00	7,200.00
Subs Fulf Postage (FC & AIR)		Portion	60240		X		2,200.00	5,620.00
Newsstand Total Expense			??		X	Make this a roll-up	24,538.69	21,760.00
Alt Newsstand Total Expense	60500		60500	X		Roll-up	7,796.60	7,000.00
Alt Newsstand Direct Expense		Portion	60510		X		7,702.30	2,900.00
Alt Newsstand Shipping Expense		Portion	60520		X		94.30	4,100.00
Warner Newsst Total Expense	60600		60600	X		Roll-up	16,742.09	14,760.00
Warner Newsst Direct Expense		Portion	60610		X		10,304.76	5,760.00
Warner Newsst Shipping Expense		Portion	60620		X		6,437.33	9,000.00
Mailing List Fulf Expense	60800		60800	X			2,352.44	2,400.00
WER Total Editorial Expense			??		X	Make this a roll-up	134,602.74	140,900.00
WER Editorial Payroll	62000		62000	X		Roll-up	103,802.83	109,200.00
WER Editorial Pay	62001	62001 E	62001	X		Now incorporates Research Pay	78,811.47	84,200.00
WER Editorial OPS	62002		62002	X		Now incorporates Research OPS	24,991.36	25,000.00
WER Total Contributors	62100		62100	X		Make this a roll-up	27,345.00	28,000.00
WER Writers			62110		X		27,345.00	20,000.00
WER Illustrators/Photographers			62120		X		0.00	8,000.00
WER Total Other Editorial Exp			62200	X		Make this a roll-up	3,454.91	3,700.00
WER Misc Editorial Expense	62200		62210		X		2,282.93	2,500.00
WER Misc Access/Library Exp	63100		62220		X		1,171.98	1,200.00
WER Editorial Equip Purchases			62230		X		0.00	0.00
WER Editorial Training Exp			62240		X		0.00	0.00
WER Total Production Expense			??		X	Make this a roll-up	169,362.35	169,950.00
WER Production Payroll	64000		64000	X		Roll-up	42,064.50	42,000.00
WER Production Pay	64001	64001 E	64001	X			42,064.50	42,000.00
WER Production OPS	64002		64002	X			0.00	0.00
WER Total Printing Expense	60700	60700 p	64100	X		Roll-up (this # formerly "Outside Production"	115,176.20	115,800.00
WER Pre-Press	62400		64110		X		19,189.94	19,000.00
WER Printing			64120		X	Only actual magazine printing (no binding, paper, etc)	95,986.26	33,000.00
WER Binding			64130		X		0.00	9,800.00
WER Paper & Ink			64140		X		0.00	54,000.00
WER Total Other Productn Exp			64200	X		Make this a roll-up	12,121.65	12,150.00
WER Outside Productn Services	64100	64100 C	64210		X		5,032.40	5,000.00
WER Prod Typesetter Expense			64220		X		3,950.02	3,950.00
WER Productn Supplies & Misc			64230		X		3,139.23	3,200.00
WER Productn Equip Purchases			64240		X		0.00	0.00
WER Productn Training Expense			64250		X		0.00	0.00
Total Fulf Dept Expense			??		X	Make this a roll-up	31,119.29	32,700.00
Fulf Dept Payroll			??		X	Make this a roll-up	28,639.99	29,700.00

	#/91	1991 nc	#/92	Name	New	1992 note	1991	1992
Fulf Dept Pay	60204		60204	X		Should incl Cust Svc Mgr, Data Entry, Mail Opening	27,876.49	29,700.00
Fulf Dept OPS	60202		60202	X			763.50	0.00
Fulf Dept Total Other Expense			??		X	Make this a roll-up	2,479.30	3,000.00
Fulf Dept Misc Expenses	60203		60203	X		Includes MacSUB Support Contract	1,469.45	2,300.00
Fulf Dept Supplies			??		X		437.85	700.00
Fulf Dept Equipment Purchases			??		X		572.00	0.00
Fulf Dept Training Expenses			??		X		0.00	0.00
Back Issue Total Expense			??		X	Make this a roll-up	0.00	0.00
Back Issue Purchases			??		X		0.00	0.00
Back Issue Outside Fulf Exp			??		X		0.00	0.00
Back Issue Fulf Postage			??		X		0.00	0.00
Back Issue Inventory Change			??		X		0.00	0.00
Books Total Expense			??		X	Make this a roll-up	15,145.03	14,500.00
Books Purchases	66015,		66000	X			9,853.84	10,000.00
Books Outside Fulf Expense	66500,		66500	X			5,291.19	4,500.00
Books Fulfillment Postage			66510		X		0.00	0.00
Books Inventory Change			??		X		0.00	0.00
Ancillary Prod Total Expense			??		X	Make this a roll-up	2,647.74	4,300.00
Ancil Product Production Pay			??		X		0.00	500.00
Ancillary Prod Purchases	60900		60900	X			2,647.74	2,700.00
Ancil Prod Outside Fulf Exp			??		X		0.00	1,100.00
Ancillary Prod Fulf Postage			??		X		0.00	0.00
Ancil Prod Inventory Change			??		X		0.00	0.00
Total Circ/Promo Expense			??		X	Make this a roll-up	82,794.00	101,200.00
Circ/Promo Payroll			??		X	Make this a roll-up	24,337.25	28,700.00
Circ/Promo Pay	60101	60101 c	60101	X			24,337.25	28,700.00
Circ/Promo OPS	60102		60102	X			0.00	0.00
Circ/Promo Prod Payroll			??		X	Make this a roll-up	0.00	4,000.00
Circ/Promo Production Pay			??		X		0.00	4,000.00
Circ/Promo Production OPS			??		X		0.00	0.00
WER Renewal Expenses	60304		60304			Make this a roll-up	13,133.35	19,000.00
WER Renewal Printing Expense		Portion	??		X		5,700.74	9,000.00
WER Renewal Postage Expense		Portion	??		X		3,910.33	5,000.00
WER Renewal Lettershop Exp		Portion	??		X		3,522.28	5,000.00
WER Renewal Misc Expense			??		X		0.00	0.00
WER Billing Expenses	60307		60307	X		Make this a roll-up	4,216.78	7,000.00
WER Billing Printing Expense		Portion	??		X		1,068.11	2,000.00
WER Billing Postage Expense		Portion	??		X		2,536.81	4,000.00
WER Billing Lettershop Exp		Portion	??		X		611.86	1,000.00
WER Billing Misc Expense			??		X		0.00	0.00
Circ/Promo New Sub Expense			??			Make this a roll-up	33,593.39	33,000.00
Circ/Promo DM Expense	60305		60305	X			0.00	0.00
Circ/Promo Insert Expense	60306		60306	X			10,299.49	10,000.00
Circ/Promo Gift Campaign Exp	60300	Portion	60300	X			18,225.90	15,000.00
Circ/Promo Misc New Sub Exp	60300	Portion	60303	X			5,068.00	8,000.00
Circ/Promo Other Promo Exp			??		X	Make this a roll-up	33.93	0.00
Back Issue Promo Expense			??		X		0.00	0.00
Books Promo Expense	66601		66601	X			33.93	0.00
Ancillary Prod Promo Expense			??		X		0.00	0.00

	#/91	1991 nc	#/92	Name	New	1992 note	1991	1992
Circ/Promo Misc PR Expense					X		0.00	0.00
Circ/Promo BRE & PO Box Expense		Portior		X			4,453.00	5,000.00
Credit Card Discount	60400		60400			This incl discount for WER, Books, Back Issues & Ancillary Pr	3,026.30	3,500.00
Circ/Promo Total Other Exp			??		X	Make this a roll-up	0.00	1,000.00
Circ/Promo Supplies & Misc			??		X		0.00	0.00
Circ/Promo Equip Purchases			??		X		0.00	0.00
Circ/Promo Training Exp			??		X		0.00	1,000.00
Individual Contribs Expense			??		X		0.00	0.00
Column Total Expense			??		X	Make this a roll-up	19,735.00	0.00
Column Payroll	67000		67000	X			16,100.00	0.00
Column Contributors	67010		67010	X			3,635.00	0.00
CyberVideo Expense	65646		65646	X			545.37	0.00
HNH Total Expense			??		X	Make this a roll-up	10,349.43	0.00
HNH Total Payroll	65651		65651	X			5,296.16	0.00
HNH Contributors	65654		65654	X			4,925.00	0.00
HNH Misc Expenses	65653		65653	X			128.27	0.00
Book XXX Total Expense						** Create as needed when new projects are started	0.00	0.00
TOTAL CORPORATE EXPENSES							*230,621.62*	*264,390.00*
Corporate/Office Payroll			??		X	Make this a roll-up	83,910.22	100,000.00
Corporate/Office Pay	70101		70101	X			83,910.22	100,000.00
Corporate/Office OPS	70102		70102	X			0.00	0.00
Corporate Production Payroll			??		X	Make this a roll-up	0.00	500.00
Corporate Production Pay			??		X		0.00	500.00
Corporate Production OPS			??		X		0.00	0.00
Pre-Project Total Expense			??		X	Make this a roll-up	5,087.89	0.00
Pre-Project Payroll			??		X	Make this a roll-up	5,087.89	0.00
Pre-Project Pay	70203		70203	X			4,967.89	0.00
Pre-Project OPS			??		X		120.00	0.00
Pre-Project Misc Expense			??		X		0.00	0.00
Fundraising Total Expense			??		X	Make this a roll-up	0.00	0.00
Fundraising Payroll			??		X	Make this a roll-up	0.00	0.00
Fundraising Pay			??		X		0.00	0.00
Fundraising OPS			??		X		0.00	0.00
Fundraising Expenses			??		X		0.00	0.00
Depreciation	72700		72700				11,275.92	12,000.00
Rent			??		X	Make this a roll-up	44,912.75	47,140.00
Building Rent	73404	73404 E	73404				42,272.75	44,500.00
Container Rent	73403		73403				2,640.00	2,640.00
S. Brand Rent			??			Q: How handle this?	0.00	0.00
Maintenance & Utilities			??		X	Make this a roll-up	6,353.81	6,500.00

	#/91	1991 nc	#/92	Name	New	1992 note	1991	1992
Building Maintenance	73405		73405	X			2,287.55	2,000.00
Utilities	73600		73600				4,066.26	4,500.00
Telephone	73000	73000 T	73000				6,729.15	7,000.00
Office Postage	73200	73200 E	73200	X			9,519.25	9,000.00
Workers Comp & Payroll Taxes			??		X	Make this a roll-up	30,320.67	34,500.00
Workers Comp	71003		71003	X			3,189.72	3,800.00
Payroll Taxes	71600		71600	X			27,130.95	30,700.00
Insurance & Taxes			??		X	Make this a roll-up	3,607.78	3,700.00
Property & Liability Insurance	71004		71004	X			2,019.84	2,100.00
Taxes (Other Than Payroll)	71400		71400	X			1,587.94	1,600.00
Employee Benefits Expense			??		X	Make this a roll-up	16,330.40	22,500.00
Vacation/Holiday Pay	71100		71100	X			12,920.95	19,000.00
Medical Benefits Expense	71200		71200	X			3,409.45	3,500.00
Other Benefits Expense			??		X		0.00	0.00
Employee Bonuses	71700		71700	X		Q: should this be distributed to various depts?	0.00	1,000.00
Corporate Supplies & Equip			??		X	Make this a roll-up	4,730.61	9,000.00
Office Supplies	72000	72000 C	72000				5,582.46	6,000.00
Equip Rental, Maint & Supplies	72200	72200 E	72200				-851.85	3,000.00
Corporate Equipment Purchases			??				0.00	0.00
Corporate Admin Expense			??		X	Make this a roll-up	1,919.23	3,300.00
Legal & Professional Expense	75000		75000	X			246.35	1,500.00
Interest & Penalties	75400	75400 I	75400	X			1,487.77	1,500.00
Bank Service Fees	75600		75600				185.11	300.00
Other Corporate Expense			??		X	Make this a roll-up	5,923.94	8,250.00
Office Renovation Expense					X		0.00	2,000.00
Board of Directors Expenses					X		0.00	750.00
Corporate Training Expenses					X		0.00	1,000.00
Corporate Meals & Entertain	77000		77000	X			1,260.28	1,500.00
Misc Corporate Expense	76000	76000 M	76000	X			4,663.66	3,000.00